

Company Registration Number 626476 (Republic of Ireland)

**ARENA DUBLIN TRAINING LIMITED
ABRIDGED UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 10 MAY 2025**

CONTENTS

	Page
Company & Director Details	1
Balance sheet	2
Notes to the Accounts	3-4

Company & Director Details

Directors	Ionaria Silva Santos
Secretary	Gabriele Scotto di Luzio
Registered Address	41 Dominick Street Lower Dublin Dublin 1 D01 YX44 Ireland
CRO Number	626476
Accountants	BCH Limited 2nd floor 5-7 O'Connell Street Upper Prosperity Chambers Dublin Ireland D01 P5P5

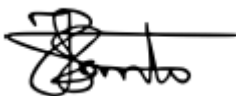
ARENA DUBLIN TRAINING LIMITED
BALANCE SHEET
FOR THE YEAR ENDED 10 MAY 2025

	2025		2024	
	€	€	€	€
Current Assets	556		617	
Creditors: amounts falling due within one year	<u>(6,934)</u>		<u>(6,452)</u>	
Net Current Liabilities		<u>(6,378)</u>		<u>(5,835)</u>
Net Liabilities		<u>(6,378)</u>		<u>(5,835)</u>
Capital and Reserves		<u>(6,378)</u>		<u>(5,835)</u>

I, as director of ARENA DUBLIN TRAINING LIMITED, state that:

- (a) The company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- (b) The company is availing itself of the exemption on the grounds that the conditions specified in s.358 are satisfied,
- (c) The shareholders of the company have not served a notice on the company under s.334(1) in accordance with s.334(2),
- (d) We acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare Financial Statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a year and to otherwise comply with the provisions of Companies Act 2014 relating to Financial Statements so far as they are applicable to the company,
- (e) The company has relied on the specified exemption contained in s.352 Companies Act 2014; has done so on the grounds that the company is entitled to the benefit of that exemption as a small company and the abridged Financial Statements have been properly prepared in accordance with s.353 Companies Act 2014.

On behalf of the board:



Ionaria Silva Santos
Director

Date: 02/01/2026

ARENA DUBLIN TRAINING LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 10 MAY 2025

1 Accounting policies

1.1 Accounting convention

These financial statements have been prepared in accordance with FRS 105 'The Financial Reporting Standard applicable to the Micro-Entities Regime' and the requirements of the Companies Act 2014.

The financial statements are prepared in euros, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest €.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the director has a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus, the director continues to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Turnover

Turnover is recognised at the fair value of the consideration received or receivable for goods and services provided in the normal course of business, and is shown net of VAT and other sales related taxes. The fairvalue of consideration takes into account trade discounts, settlement discounts and volume rebates.

When cash inflows are deferred and represent a financing arrangement, the fair value of the consideration is the present value of the future receipts. The difference between the fair value of the consideration and the nominal amount received is recognised as interest income.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer (usually on dispatch of the goods) , the amount of revenue can be measured reliably, it is probable that the economic benefits associated with the transaction will flow to the entity and the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Revenue from contracts for the provision of professional services is recognised by reference to the stage of completion when the stage of completion, costs incurred and costs to complete can be estimated reliably. The stage of completion is calculated by comparing costs incurred, mainly in relation to contractual hourly staff rates and materials, as a proportion of total costs. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent of the expenses recognised that are recoverable.

1.6 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

The tax currently payable is based on taxable profit for the year. Taxable profit differs from net profit as reported in the profit and loss account because it excludes items of income or expense that are taxable or deductible in other years and it further excludes items that are never taxable or deductible. The company's liability for current tax is calculated using tax rates that have been enacted or substantively enacted by the reporting end date.

**ARENA DUBLIN TRAINING LIMITED
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 10 MAY 2025**

2 Profit and loss reserves

	2025	2024
	€	€
At the beginning of the year	(5,835)	(4,459)
Profit/(loss) for the year	(643)	(1,376)
At the end of the year	<u>(6,478)</u>	<u>(5,835)</u>